

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

MORGAN COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
06/22/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-16
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-46
Other Information:	
Schedule of Payables and Receivables	48
Schedule of Leases and Debt	49
Schedule of Capital Assets.....	50
Other Reports.....	51

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Dan Bastin Linda Pruitt	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Terry Clelland	01-01-22 to 12-31-23
Clerk of the Circuit Court	Stephanie Elliott (deceased) (Vacant) Tammy Parker	01-01-22 to 07-04-22 07-05-22 to 07-31-22 08-01-22 to 12-31-23
County Sheriff	Richard W. Myers	01-01-22 to 12-31-23
County Recorder	Jana K Gray	01-01-22 to 12-31-23
President of the Board of County Commissioners	Kenny Hale Bryan Collier	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Kim S. Merideth	01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MORGAN COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Morgan County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

INDEPENDENT AUDITOR'S REPORT
(Continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

May 18, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

MORGAN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments		Cash and Investments	
	01-01-22	Receipts	Disbursements	12-31-22
After Settlement Collections	\$ 2,155,165	\$ 2,218,060	\$ 2,155,165	\$ 2,218,060
Sheriff's Inmate Trust	135,590	600,110	614,048	121,652
Clerk Trust & Registry	4,272,107	14,622,795	13,312,498	5,582,404
General	14,961,538	20,878,946	24,331,243	11,509,241
Accident Report	22,793	7,968	298	30,463
Campaign Finance Enforc County	783	-	-	783
LIT-Economic Dev County	11,256,093	2,574,322	3,241,478	10,588,937
City And Town Court Costs	17,234	8,405	-	25,639
Clerks Record Perpetuation	78,538	18,407	-	96,945
Community Transition Program	50,870	13,725	3,768	60,827
Conv Visitor & Tourism Prom	206,235	170,309	120,000	256,544
Sales Disclosure County Share	47,017	22,865	-	69,882
Cumulative Bridge	383,535	422,921	279,222	527,234
Cumulative Building	733,005	2,154	291,169	443,990
Cumulative Capital Development	3,405,283	1,227,266	634,160	3,998,389
Drug Free Community	101,013	42,095	50,183	92,925
Economic Development Fee	14,650	21,950	14,650	21,950
Emergency Medical Services	1,924,138	5,064,985	4,750,902	2,238,221
Emerg Planning Right To Know	70,626	4,885	2,269	73,242
Firearms Training	87,016	129,368	34,548	181,836
General Drain Improvement	815,929	-	92,860	723,069
Health	570,628	1,154,458	692,578	1,032,508
Identification Security Prot	37,539	14,932	10,360	42,111
Local Health Maintenance	83,505	48,859	67,197	65,167
Local Road And Street	956,786	1,151,283	1,036,080	1,071,989
LIT Public Safety Co Share	5,224,556	3,127,069	2,012,587	6,339,038
MVH Restricted	1,146,516	4,196,436	4,335,417	1,007,535
Misdemeanant	41,013	40,981	33,199	48,795
Motor Vehicle Highway	3,646,892	2,726,415	2,117,788	4,255,519
Plat Book	105,005	45,010	13,276	136,739
Rainy Day	5,481,879	1,000,013	541,119	5,940,773
Recorders Records Perpet	438,319	303,948	160,139	582,128
Riverboat	1,561,779	251,205	44,283	1,768,701
Sex And Violent Offender Admin	38,510	3,240	-	41,750
Supp Public Defender Serv	234,992	94,318	150,000	179,310
Surplus Tax	73,967	54,946	61,371	67,542
Surveyors Corner Perpetuation	348,213	74,660	39,713	383,160
Tax Sale Redemption	-	59,739	59,739	-
Tax Sale Surplus	1,031,230	590,612	1,051,386	570,456
Local Health Dept Trust Acct	152,165	34,963	24,855	162,273
Auditors Ineligible Deductions	25,071	4,144	4,000	25,215
Co Elected Officials Training	85,328	14,932	9,568	90,692
Statewide 911	542,904	693,188	680,182	555,910
Reassessment	791,705	917,528	894,814	814,419
Supp Adult Prob Serv	250,248	232,034	163,547	318,735
Supp Juvenile Prob Serv	45,667	5,815	-	51,482
Alternative Dispute Resolution	13,524	6,220	-	19,744
Payroll Clearing	-	4,246,360	4,246,360	-
Payroll Withholding Perf	-	550,818	550,818	-
Payroll With-Sheriff Pension	-	72,290	72,290	-
Settlement	-	76,843,538	76,843,538	-
LIT Prop Tax Oper Levies Rep	-	3,941,676	3,941,676	-
LIT Stabilization	3,711,364	1,480,074	-	5,191,438
CVET Agency	-	298,567	298,567	-
Financial Institution Tax	-	524,852	524,852	-
LIT-Property Tax Relief	1,572,250	20,270,877	20,032,753	1,810,374
State Fines And Forfeitures	2,676	8,195	9,638	1,233
Infraction Judgement	2,659	61,231	58,267	5,623
Overweight Vehicle Fines	-	150	150	-
Special Death Benefit	265	3,255	3,520	-
Sales Disclosure-State	2,180	22,865	23,230	1,815
Coroners Training & Cont Ed	799	7,907	7,938	768
Interstate Compact-State	-	188	63	125
Mortgage Rec Fees-State	988	9,448	9,880	556
DLGF Homestead Property Data	-	38	38	-
Sex & Violent Offen Adm State	10	360	370	-
Child Restraint Viol Fines	-	350	325	25
Education Plate Fees Agency	-	994	994	-
Riverboat Revenue Sharing	-	404,124	404,124	-
LIT Certified Shares	-	20,230,417	20,230,417	-
LIT Public Safety	-	5,057,604	5,057,604	-
LIT Economic Development	-	4,046,084	4,046,084	-
93.563 Prosecutor Pca	12,154	515	309	12,360
93.563 Title IV-D Incentive	33,547	28,352	21,169	40,730
93.563 Pros IV-D Inc-P Oct 99	76,613	42,667	22,545	96,735
93.563 Clerk IV-D Inc-P Oct 99	138,891	28,352	9,996	157,247
Clerk Child Support	16,361	334,744	339,896	11,209

MORGAN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Sheriff Commissary	281,985	413,449	279,468	415,966
2022 Debt Service	-	854,161	-	854,161
Westpoint TIF Fund	-	822	822	-
Opioid Restricted Fund	-	447,879	-	447,879
Opioid Unrestricted Fund	-	108,530	-	108,530
Jury User Fee	27,419	7,793	5,331	29,881
Adapt	63,562	33,135	25	96,672
Co Law Enforce Continuing Ed	18,546	2,348	945	19,949
Law Enforcement Co User Fee	14,540	1,940	1,940	14,540
Pretrial Div-Traffic	197,810	133,962	43,905	287,867
Pretrial Div-Check	18,498	-	-	18,498
Comm Corr Proj Income	210,569	270,976	161,349	320,196
Juvenile Informal Adjustment	2,870	790	-	3,660
CC Juvenile Prj Income	4,900	28,311	4,007	29,204
CC Prj Income	59,385	16,475	75,860	-
Juv Comm Corr Prj Income	42,663	-	30,227	12,436
Lake Ditch Drain Maint	345,950	58,651	23,685	380,916
Hilldale Drain Maint	60,068	11,116	10,123	61,061
M A Nutter Drain Maint	103,369	22,231	4,627	120,973
Sartor Drain Maint	82,195	22,553	8,573	96,175
Sedwick Drain Maint	7,848	3,378	1,109	10,117
Flagstaff Regulated Drain Main	6,865	9,034	2,181	13,718
K-9 Donations	2,886	100	270	2,716
CASA Donations	4,713	5,040	2,366	7,387
IJ Traffic Control	-	6,800	6,800	-
Henderson Ford TIF Fund	418	-	-	418
Waverly TIF Fund	45	1,059	-	1,104
Eagle Valley TIF Fund	2,158,148	1,300,141	264,696	3,193,593
Eagle Valley Bond & Interest	-	736,000	736,000	-
Eagle Valley Debt Serv Reserve	-	113,310	113,310	-
Dispatch Center Reserve	295,438	-	-	295,438
Mo Co Partner Water Quality	37,209	25,900	28,083	35,026
Work Release Intake Fee	5,417	1,925	-	7,342
Law Enforcement Fund	47,076	41,141	19,445	68,772
Ind Homeowner Assistance Fund	-	217	-	217
Co Offender Transportation	3,898	188	-	4,086
Sale Of County Owned Property	-	156,198	156,198	-
MC Pros Fed Forfeiture	3,614	-	-	3,614
PSAP-Operating	319,950	404,737	378,356	346,331
PSAP-Personnel	111,291	976,656	617,290	470,657
Commissioners Tax Cert Sale	-	8,000	8,000	-
Employee Group Insurance Plan	2,951,805	5,011,881	4,787,149	3,176,537
BONY SRFWW RDC 19 CONSTR	192,429	1,434	121,872	71,991
BONY SRFWW RDC B AND I	19	772,594	772,350	263
BONY SRFWW RDC DSR	611,799	119,846	-	731,645
2022 Mo Co Construction Fund	-	16,000,000	4,247,285	11,752,715
Lease/Rental Bond Const Fund	-	180,800	-	180,800
UNUM Life	-	12,124	12,124	-
Aflac	-	56,962	56,962	-
Sur Tax	-	2,155,883	2,155,883	-
Wheel Tax	62	199,441	198,919	584
16.607 Bullet Proof Vest	-	8,531	8,942	(411)
16.588 STOP Viol Ag Wo 20-21	-	-	4,006	(4,006)
16.575 VOCA 20-22	(19,533)	51,311	31,778	-
16.588 STOP Viol Ag Women	(3,795)	18,438	14,643	-
16.575 VOCA-Victims Crime Act	-	-	7,545	(7,545)
20.703 HMEP Haz Mat Emerg Prep	(13,500)	13,500	-	-
20.703 HMEP Haz Mat Emerg	-	6,000	6,000	-
93.069 PHP Base	(10,280)	15,683	5,403	-
93.069 PHP CRI	(656)	19,110	18,454	-
20.703 HMEP	(1,375)	1,375	-	-
20.600 CHIRP-Click It To Live	-	35,973	35,973	-
20.608 CHIRP-DUI	-	11,632	11,632	-
93.788 J P Addictions Response	2,625	-	2,625	-
16.607 Bulletproof Vest 2018	(8,058)	8,058	-	-
93.069 PHEP Base 20-21	-	8,620	18,299	(9,679)
93.069 PHEP CRI 20-21	-	385	966	(581)
97.047 PDM 2018 Morgan County	(323,076)	447,687	202,087	(77,476)
93.788 SIM JP Addict Response	8,069	-	8,069	-
20.600 CHIRP-Click	-	-	5,914	(5,914)
97.067 HSGP SHSP	(101,574)	214,375	112,801	-
93.788 Justice Partners Addict	-	60,000	60,000	-
97.039 2019 HMGP	(100,365)	100,365	-	-
97.042 EMPG	(14,420)	14,420	-	-
97.047 Pre-Disaster Mitigation	-	-	18,000	(18,000)
93.788 Justice Part Addict Res	-	18,000	2,366	15,634
16.607 Bulletproof Vest DOJ	-	-	2,385	(2,385)

MORGAN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
16.034 Courts COVID-19	(39,494)	39,494	-	-
93.268 Vax for Children	(16,571)	65,619	49,048	-
ARPA Local Fiscal Recovery Fun	6,859,574	6,886,181	300,000	13,445,755
93.354 COVID ARP RWSFO LHD	-	330,000	121,479	208,521
93.354 Crisis CoAg COVID-19	-	247,500	-	247,500
Comm Corr Grant	50,488	255,453	276,795	29,146
GAL/CASA	100,822	43,153	32,779	111,196
CASA Capacity Building Grant	9,989	14,253	10,514	13,728
Juv Comm Corr	1,151	25,444	24,248	2,347
Comm Crossing Match Grant	638,624	752,741	693,971	697,394
Family Court Grant	2,118	-	-	2,118
Juvenile Comm Corr 20-21	3,140	58,032	49,817	11,355
Adult CC Jail Treatment	63,954	126,064	106,726	83,292
FAMCP Alternative Dispute	3,150	-	725	2,425
CC Grant	38,987	-	11,191	27,796
CC Jail Treatment	74,565	-	14,790	59,775
CASA Triage Pilot Grant	22,546	-	16,562	5,984
COVID Medicaid Relief	8,510	-	-	8,510
GAL/CASA Wellness Program	-	37,500	1,781	35,719
Totals	<u>\$ 84,828,730</u>	<u>\$ 244,026,184</u>	<u>\$ 218,514,919</u>	<u>\$ 110,339,995</u>

The notes to the financial statement are an integral part of this statement.

MORGAN COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

MORGAN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

MORGAN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

MORGAN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

MORGAN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

MORGAN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2022.

Note 8. Holding Corporation

The County has entered into a capital lease with the Morgan County, Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing and equipping a new justice building for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments start July 15, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	After Settlement Collections	Sheriff's Inmate Trust	Clerk Trust & Registry	General	Accident Report	Campaign Finance Enforc County
Cash and investments - beginning	\$ 2,155,165	\$ 135,590	\$ 4,272,107	\$ 14,961,538	\$ 22,793	\$ 783
Receipts:						
Taxes	-	-	-	17,266,741	-	-
Licenses and permits	-	-	-	357,996	-	-
Intergovernmental receipts	-	-	-	1,551,470	-	-
Charges for services	-	-	-	366,084	7,968	-
Fines and forfeits	-	-	-	153,562	-	-
Other receipts	2,218,060	600,110	14,622,795	1,183,093	-	-
Total receipts	2,218,060	600,110	14,622,795	20,878,946	7,968	-
Disbursements:						
Personal services	-	-	-	16,141,192	-	-
Supplies	-	-	-	749,588	298	-
Other services and charges	-	-	-	6,212,141	-	-
Debt service - principal and interest	-	-	-	73	-	-
Capital outlay	-	-	-	150,162	-	-
Other disbursements	2,155,165	614,048	13,312,498	1,078,087	-	-
Total disbursements	2,155,165	614,048	13,312,498	24,331,243	298	-
Excess (deficiency) of receipts over (under) disbursements	62,895	(13,938)	1,310,297	(3,452,297)	7,670	-
Cash and investments - ending	\$ 2,218,060	\$ 121,652	\$ 5,582,404	\$ 11,509,241	\$ 30,463	\$ 783

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT-Economic Dev County	City And Town Court Costs	Clerks Record Perpetuation	Community Transition Program	Conv Visitor & Tourism Prom	Sales Disclosure County Share
Cash and investments - beginning	\$ 11,256,093	\$ 17,234	\$ 78,538	\$ 50,870	\$ 206,235	\$ 47,017
Receipts:						
Taxes	2,546,083	-	-	-	170,309	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	20,569	-	-	-	-	-
Charges for services	6,620	-	-	-	-	22,865
Fines and forfeits	-	8,405	18,407	-	-	-
Other receipts	1,050	-	-	13,725	-	-
Total receipts	<u>2,574,322</u>	<u>8,405</u>	<u>18,407</u>	<u>13,725</u>	<u>170,309</u>	<u>22,865</u>
Disbursements:						
Personal services	1,726,635	-	-	-	-	-
Supplies	11,508	-	-	-	-	-
Other services and charges	324,955	-	-	-	120,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,177,310	-	-	3,768	-	-
Other disbursements	1,070	-	-	-	-	-
Total disbursements	<u>3,241,478</u>	<u>-</u>	<u>-</u>	<u>3,768</u>	<u>120,000</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(667,156)</u>	<u>8,405</u>	<u>18,407</u>	<u>9,957</u>	<u>50,309</u>	<u>22,865</u>
Cash and investments - ending	<u>\$ 10,588,937</u>	<u>\$ 25,639</u>	<u>\$ 96,945</u>	<u>\$ 60,827</u>	<u>\$ 256,544</u>	<u>\$ 69,882</u>

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Cumulative Bridge	Cumulative Building	Cumulative Capital Development	Drug Free Community	Economic Development Fee	Emergency Medical Services
Cash and investments - beginning	\$ 383,535	\$ 733,005	\$ 3,405,283	\$ 101,013	\$ 14,650	\$ 1,924,138
Receipts:						
Taxes	379,035	-	1,087,832	-	-	3,091,506
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	43,886	-	125,953	-	-	361,378
Charges for services	-	-	-	-	21,950	1,610,294
Fines and forfeits	-	-	-	42,095	-	-
Other receipts	-	2,154	13,481	-	-	1,807
Total receipts	422,921	2,154	1,227,266	42,095	21,950	5,064,985
Disbursements:						
Personal services	272,705	-	-	-	-	3,709,922
Supplies	3,756	-	-	300	-	236,318
Other services and charges	2,761	750	120,969	43,183	-	401,207
Debt service - principal and interest	-	290,419	-	-	-	-
Capital outlay	-	-	513,191	6,700	-	386,438
Other disbursements	-	-	-	-	14,650	17,017
Total disbursements	279,222	291,169	634,160	50,183	14,650	4,750,902
Excess (deficiency) of receipts over (under) disbursements	143,699	(289,015)	593,106	(8,088)	7,300	314,083
Cash and investments - ending	\$ 527,234	\$ 443,990	\$ 3,998,389	\$ 92,925	\$ 21,950	\$ 2,238,221

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Emerg Planning Right To Know	Firearms Training	General Drain Improvement	Health	Identification Security Prot	Local Health Maintenance
Cash and investments - beginning	\$ 70,626	\$ 87,016	\$ 815,929	\$ 570,628	\$ 37,539	\$ 83,505
Receipts:						
Taxes	-	-	-	689,845	-	-
Licenses and permits	-	-	-	81,495	-	-
Intergovernmental receipts	4,885	129,368	-	298,619	-	48,859
Charges for services	-	-	-	76,678	14,932	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	7,821	-	-
Total receipts	4,885	129,368	-	1,154,458	14,932	48,859
Disbursements:						
Personal services	-	-	-	634,149	-	67,197
Supplies	905	-	-	14,460	-	-
Other services and charges	1,364	-	92,860	42,731	10,360	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	34,548	-	1,238	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,269	34,548	92,860	692,578	10,360	67,197
Excess (deficiency) of receipts over (under) disbursements	2,616	94,820	(92,860)	461,880	4,572	(18,338)
Cash and investments - ending	\$ 73,242	\$ 181,836	\$ 723,069	\$ 1,032,508	\$ 42,111	\$ 65,167

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Local Road And Street	LIT Public Safety Co Share	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 956,786	\$ 5,224,556	\$ 1,146,516	\$ 41,013	\$ 3,646,892	\$ 105,005
Receipts:						
Taxes	-	3,127,069	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,151,283	-	3,412,675	40,981	2,541,978	-
Charges for services	-	-	-	-	-	45,010
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	783,761	-	184,437	-
Total receipts	<u>1,151,283</u>	<u>3,127,069</u>	<u>4,196,436</u>	<u>40,981</u>	<u>2,726,415</u>	<u>45,010</u>
Disbursements:						
Personal services	-	1,471,599	-	-	143,720	-
Supplies	107,308	-	205,471	3,063	406,197	-
Other services and charges	-	45,860	3,938,824	30,136	609,535	13,276
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	928,772	495,128	191,122	-	174,997	-
Other disbursements	-	-	-	-	783,339	-
Total disbursements	<u>1,036,080</u>	<u>2,012,587</u>	<u>4,335,417</u>	<u>33,199</u>	<u>2,117,788</u>	<u>13,276</u>
Excess (deficiency) of receipts over (under) disbursements	<u>115,203</u>	<u>1,114,482</u>	<u>(138,981)</u>	<u>7,782</u>	<u>608,627</u>	<u>31,734</u>
Cash and investments - ending	<u>\$ 1,071,989</u>	<u>\$ 6,339,038</u>	<u>\$ 1,007,535</u>	<u>\$ 48,795</u>	<u>\$ 4,255,519</u>	<u>\$ 136,739</u>

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Rainy Day	Recorders Records Perpet	Riverboat	Sex And Violent Offender Admin	Supp Public Defender Serv	Surplus Tax
Cash and investments - beginning	\$ 5,481,879	\$ 438,319	\$ 1,561,779	\$ 38,510	\$ 234,992	\$ 73,967
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	251,205	-	-	-
Charges for services	-	303,948	-	3,240	4,670	-
Fines and forfeits	-	-	-	-	89,648	-
Other receipts	1,000,013	-	-	-	-	54,946
Total receipts	1,000,013	303,948	251,205	3,240	94,318	54,946
Disbursements:						
Personal services	23,951	41,923	-	-	-	-
Supplies	-	2,586	-	-	-	-
Other services and charges	-	108,630	-	-	150,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	517,168	7,000	44,283	-	-	-
Other disbursements	-	-	-	-	-	61,371
Total disbursements	541,119	160,139	44,283	-	150,000	61,371
Excess (deficiency) of receipts over (under) disbursements	458,894	143,809	206,922	3,240	(55,682)	(6,425)
Cash and investments - ending	\$ 5,940,773	\$ 582,128	\$ 1,768,701	\$ 41,750	\$ 179,310	\$ 67,542

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Surveyors Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Acct	Auditors Ineligible Deductions	Co Elected Officials Training
Cash and investments - beginning	\$ 348,213	\$ -	\$ 1,031,230	\$ 152,165	\$ 25,071	\$ 85,328
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	32,003	-	-
Charges for services	74,660	-	-	2,960	-	14,932
Fines and forfeits	-	-	-	-	4,144	-
Other receipts	-	59,739	590,612	-	-	-
Total receipts	74,660	59,739	590,612	34,963	4,144	14,932
Disbursements:						
Personal services	-	-	-	17,273	-	-
Supplies	1,052	-	-	1,926	-	-
Other services and charges	33,599	-	-	5,656	4,000	9,568
Debt service - principal and interest	-	16,042	-	-	-	-
Capital outlay	5,062	-	-	-	-	-
Other disbursements	-	43,697	1,051,386	-	-	-
Total disbursements	39,713	59,739	1,051,386	24,855	4,000	9,568
Excess (deficiency) of receipts over (under) disbursements	34,947	-	(460,774)	10,108	144	5,364
Cash and investments - ending	\$ 383,160	\$ -	\$ 570,456	\$ 162,273	\$ 25,215	\$ 90,692

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Statewide 911	Reassessment	Supp Adult Prob Serv	Supp Juvenile Prob Serv	Alternative Dispute Resolution	Payroll Clearing
Cash and investments - beginning	\$ 542,904	\$ 791,705	\$ 250,248	\$ 45,667	\$ 13,524	\$ -
Receipts:						
Taxes	-	807,346	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	93,477	-	-	-	-
Charges for services	692,965	-	232,034	5,815	6,220	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	223	16,705	-	-	-	4,246,360
Total receipts	693,188	917,528	232,034	5,815	6,220	4,246,360
Disbursements:						
Personal services	680,182	635,114	116,592	-	-	-
Supplies	-	3,262	-	-	-	-
Other services and charges	-	255,029	46,880	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,409	-	-	-	-
Other disbursements	-	-	75	-	-	4,246,360
Total disbursements	680,182	894,814	163,547	-	-	4,246,360
Excess (deficiency) of receipts over (under) disbursements	13,006	22,714	68,487	5,815	6,220	-
Cash and investments - ending	\$ 555,910	\$ 814,419	\$ 318,735	\$ 51,482	\$ 19,744	\$ -

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Payroll Withholding Perf	Payroll With-Sheriff Pension	Settlement	LIT Prop Tax Oper Levies Rep	LIT Stabilization	CVET Agency
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 3,711,364	\$ -
Receipts:						
Taxes	-	-	66,904,009	-	1,480,074	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	9,939,529	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	550,818	72,290	-	3,941,676	-	298,567
Total receipts	550,818	72,290	76,843,538	3,941,676	1,480,074	298,567
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	550,818	72,290	76,843,538	3,941,676	-	298,567
Total disbursements	550,818	72,290	76,843,538	3,941,676	-	298,567
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	1,480,074	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 5,191,438	\$ -

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Financial Institution Tax	LIT-Property Tax Relief	State Fines And Forfeitures	Infraction Judgement	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ -	\$ 1,572,250	\$ 2,676	\$ 2,659	\$ -	\$ 265
Receipts:						
Taxes	-	20,270,877	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	8,195	61,231	150	3,255
Other receipts	524,852	-	-	-	-	-
Total receipts	524,852	20,270,877	8,195	61,231	150	3,255
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	524,852	20,032,753	9,638	58,267	150	3,520
Total disbursements	524,852	20,032,753	9,638	58,267	150	3,520
Excess (deficiency) of receipts over (under) disbursements	-	238,124	(1,443)	2,964	-	(265)
Cash and investments - ending	\$ -	\$ 1,810,374	\$ 1,233	\$ 5,623	\$ -	\$ -

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sales Disclosure-State	Coroners Training & Cont Ed	Interstate Compact-State	Mortgage Rec Fees-State	DLGF Homestead Property Data	Sex & Violent Offen Adm State
Cash and investments - beginning	\$ 2,180	\$ 799	\$ -	\$ 988	\$ -	\$ 10
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	22,865	-	-	9,448	-	360
Fines and forfeits	-	7,907	188	-	38	-
Other receipts	-	-	-	-	-	-
Total receipts	22,865	7,907	188	9,448	38	360
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	23,230	7,938	63	9,880	38	370
Total disbursements	23,230	7,938	63	9,880	38	370
Excess (deficiency) of receipts over (under) disbursements	(365)	(31)	125	(432)	-	(10)
Cash and investments - ending	\$ 1,815	\$ 768	\$ 125	\$ 556	\$ -	\$ -

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Child Restraint Viol Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	350	-	-	-	-	-
Other receipts	-	994	404,124	20,230,417	5,057,604	4,046,084
Total receipts	350	994	404,124	20,230,417	5,057,604	4,046,084
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	325	994	404,124	20,230,417	5,057,604	4,046,084
Total disbursements	325	994	404,124	20,230,417	5,057,604	4,046,084
Excess (deficiency) of receipts over (under) disbursements	25	-	-	-	-	-
Cash and investments - ending	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.563 Prosecutor Pca	93.563 Title IV-D Incentive	93.563 Pros IV-D Inc-P Oct 99	93.563 Clerk IV-D Inc-P Oct 99	Clerk Child Support	Sheriff Commissary
Cash and investments - beginning	\$ 12,154	\$ 33,547	\$ 76,613	\$ 138,891	\$ 16,361	\$ 281,985
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	28,352	42,658	28,352	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	515	-	9	-	334,744	413,449
Total receipts	515	28,352	42,667	28,352	334,744	413,449
Disbursements:						
Personal services	-	7,760	17,610	-	-	-
Supplies	-	909	-	528	-	-
Other services and charges	-	12,500	4,110	9,468	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	825	-	-	-
Other disbursements	309	-	-	-	339,896	279,468
Total disbursements	309	21,169	22,545	9,996	339,896	279,468
Excess (deficiency) of receipts over (under) disbursements	206	7,183	20,122	18,356	(5,152)	133,981
Cash and investments - ending	\$ 12,360	\$ 40,730	\$ 96,735	\$ 157,247	\$ 11,209	\$ 415,966

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	2022 Debt Service	Westpoint TIF Fund	Opioid Restricted Fund	Opioid Unrestricted Fund	Jury User Fee	Adapt
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 27,419	\$ 63,562
Receipts:						
Taxes	-	822	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	447,879	108,530	-	-
Charges for services	-	-	-	-	-	33,135
Fines and forfeits	-	-	-	-	7,793	-
Other receipts	854,161	-	-	-	-	-
Total receipts	854,161	822	447,879	108,530	7,793	33,135
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,331	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	822	-	-	-	25
Total disbursements	-	822	-	-	5,331	25
Excess (deficiency) of receipts over (under) disbursements	854,161	-	447,879	108,530	2,462	33,110
Cash and investments - ending	\$ 854,161	\$ -	\$ 447,879	\$ 108,530	\$ 29,881	\$ 96,672

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Co Law Enforce Continuing Ed	Law Enforcement Co User Fee	Pretrial Div-Traffic	Pretrial Div-Check	Comm Corr Proj Income	Juvenile Informal Adjustment
Cash and investments - beginning	\$ 18,546	\$ 14,540	\$ 197,810	\$ 18,498	\$ 210,569	\$ 2,870
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	218,534	-
Fines and forfeits	2,348	1,940	133,962	-	-	790
Other receipts	-	-	-	-	52,442	-
Total receipts	2,348	1,940	133,962	-	270,976	790
Disbursements:						
Personal services	-	-	-	-	62,574	-
Supplies	-	-	836	-	-	-
Other services and charges	945	-	1,580	-	69,228	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,940	41,489	-	29,547	-
Total disbursements	945	1,940	43,905	-	161,349	-
Excess (deficiency) of receipts over (under) disbursements	1,403	-	90,057	-	109,627	790
Cash and investments - ending	\$ 19,949	\$ 14,540	\$ 287,867	\$ 18,498	\$ 320,196	\$ 3,660

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CC Juvenile Prj Income	CC Prj Income	Juv Comm Corr Prj Income	Lake Ditch Drain Maint	Hilldale Drain Maint	M A Nutter Drain Maint
Cash and investments - beginning	\$ 4,900	\$ 59,385	\$ 42,663	\$ 345,950	\$ 60,068	\$ 103,369
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	16,475	-	58,651	11,116	22,231
Fines and forfeits	-	-	-	-	-	-
Other receipts	28,311	-	-	-	-	-
Total receipts	28,311	16,475	-	58,651	11,116	22,231
Disbursements:						
Personal services	4,007	7,587	30,227	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	15,831	-	23,685	10,123	4,627
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	52,442	-	-	-	-
Total disbursements	4,007	75,860	30,227	23,685	10,123	4,627
Excess (deficiency) of receipts over (under) disbursements	24,304	(59,385)	(30,227)	34,966	993	17,604
Cash and investments - ending	\$ 29,204	\$ -	\$ 12,436	\$ 380,916	\$ 61,061	\$ 120,973

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sartor Drain Maint	Sedwick Drain Maint	Flagstaff Regulated Drain Main	K-9 Donations	CASA Donations	IU Traffic Control
Cash and investments - beginning	\$ 82,195	\$ 7,848	\$ 6,865	\$ 2,886	\$ 4,713	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	22,553	3,378	9,034	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	100	5,040	6,800
Total receipts	22,553	3,378	9,034	100	5,040	6,800
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	270	2,366	-
Other services and charges	8,573	1,109	2,181	-	-	6,800
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	8,573	1,109	2,181	270	2,366	6,800
Excess (deficiency) of receipts over (under) disbursements	13,980	2,269	6,853	(170)	2,674	-
Cash and investments - ending	\$ 96,175	\$ 10,117	\$ 13,718	\$ 2,716	\$ 7,387	\$ -

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Henderson Ford TIF Fund	Waverly TIF Fund	Eagle Valley TIF Fund	Eagle Valley Bond & Interest	Eagle Valley Debt Serv Reserve	Dispatch Center Reserve
Cash and investments - beginning	\$ 418	\$ 45	\$ 2,158,148	\$ -	\$ -	\$ 295,438
Receipts:						
Taxes	-	1,059	1,288,141	736,000	113,310	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	12,000	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	1,059	1,300,141	736,000	113,310	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	129,365	-	-	-
Debt service - principal and interest	-	-	135,331	736,000	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	113,310	-
Total disbursements	-	-	264,696	736,000	113,310	-
Excess (deficiency) of receipts over (under) disbursements	-	1,059	1,035,445	-	-	-
Cash and investments - ending	\$ 418	\$ 1,104	\$ 3,193,593	\$ -	\$ -	\$ 295,438

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Mo Co Partner Water Quality	Work Release Intake Fee	Law Enforcement Fund	Ind Homeowner Assistance Fund	Co Offender Transportation	Sale Of County Owned Property
Cash and investments - beginning	\$ 37,209	\$ 5,417	\$ 47,076	\$ -	\$ 3,898	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,925	41,141	-	-	-
Fines and forfeits	-	-	-	-	188	-
Other receipts	25,900	-	-	217	-	156,198
Total receipts	25,900	1,925	41,141	217	188	156,198
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	2,398	-	-	-	-	-
Other services and charges	25,685	-	15,797	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	3,648	-	-	-
Other disbursements	-	-	-	-	-	156,198
Total disbursements	28,083	-	19,445	-	-	156,198
Excess (deficiency) of receipts over (under) disbursements	(2,183)	1,925	21,696	217	188	-
Cash and investments - ending	\$ 35,026	\$ 7,342	\$ 68,772	\$ 217	\$ 4,086	\$ -

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	MC Pros Fed Forfeiture	PSAP-Operating	PSAP-Personnel	Commissioners Tax Cert Sale	Employee Group Insurance Plan	BONY SRFWW RDC 19 CONSTR
Cash and investments - beginning	\$ 3,614	\$ 319,950	\$ 111,291	\$ -	\$ 2,951,805	\$ 192,429
Receipts:						
Taxes	-	360,710	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	44,027	-	-	-	-
Charges for services	-	-	976,656	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	8,000	5,011,881	1,434
Total receipts	-	404,737	976,656	8,000	5,011,881	1,434
Disbursements:						
Personal services	-	-	616,442	-	-	-
Supplies	-	3,286	848	-	-	-
Other services and charges	-	375,070	-	-	4,787,024	121,872
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	8,000	125	-
Total disbursements	-	378,356	617,290	8,000	4,787,149	121,872
Excess (deficiency) of receipts over (under) disbursements	-	26,381	359,366	-	224,732	(120,438)
Cash and investments - ending	\$ 3,614	\$ 346,331	\$ 470,657	\$ -	\$ 3,176,537	\$ 71,991

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	BONY SRFWW RDC B AND I	BONY SRFWW RDC DSR	2022 Mo Co Construction Fund	Lease/Rental Bond Const Fund	UNUM Life	Aflac
Cash and investments - beginning	\$ 19	\$ 611,799	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	772,350	113,310	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	244	6,536	16,000,000	180,800	12,124	56,962
Total receipts	<u>772,594</u>	<u>119,846</u>	<u>16,000,000</u>	<u>180,800</u>	<u>12,124</u>	<u>56,962</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	3,741,649	-	-	-
Debt service - principal and interest	772,350	-	-	-	-	-
Capital outlay	-	-	505,636	-	-	-
Other disbursements	-	-	-	-	12,124	56,962
Total disbursements	<u>772,350</u>	<u>-</u>	<u>4,247,285</u>	<u>-</u>	<u>12,124</u>	<u>56,962</u>
Excess (deficiency) of receipts over (under) disbursements	<u>244</u>	<u>119,846</u>	<u>11,752,715</u>	<u>180,800</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 263</u>	<u>\$ 731,645</u>	<u>\$ 11,752,715</u>	<u>\$ 180,800</u>	<u>\$ -</u>	<u>\$ -</u>

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sur Tax	Wheel Tax	16.607 Bullet Proof Vest	16.588 STOP Viol Ag Wo 20-21	16.575 VOCA 20-22	16.588 STOP Viol Ag Women
Cash and investments - beginning	\$ -	\$ 62	\$ -	\$ -	\$ (19,533)	\$ (3,795)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,155,883	199,441	8,531	-	51,311	18,438
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	2,155,883	199,441	8,531	-	51,311	18,438
Disbursements:						
Personal services	-	-	-	4,006	31,778	14,643
Supplies	-	-	4,518	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	4,424	-	-	-
Other disbursements	2,155,883	198,919	-	-	-	-
Total disbursements	2,155,883	198,919	8,942	4,006	31,778	14,643
Excess (deficiency) of receipts over (under) disbursements	-	522	(411)	(4,006)	19,533	3,795
Cash and investments - ending	\$ -	\$ 584	\$ (411)	\$ (4,006)	\$ -	\$ -

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	16.575 VOCA-Victims Crime Act	20.703 HMEP Haz Mat Emerg Prep	20.703 HMEP Haz Mat Emerg	93.069 PHP Base	93.069 PHP CRI	20.703 HMEP
Cash and investments - beginning	\$ -	\$ (13,500)	\$ -	\$ (10,280)	\$ (656)	\$ (1,375)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	13,500	6,000	15,683	19,110	1,375
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	13,500	6,000	15,683	19,110	1,375
Disbursements:						
Personal services	7,545	-	-	3,051	15,500	-
Supplies	-	-	-	2,352	705	-
Other services and charges	-	-	6,000	-	299	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,950	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,545	-	6,000	5,403	18,454	-
Excess (deficiency) of receipts over (under) disbursements	(7,545)	13,500	-	10,280	656	1,375
Cash and investments - ending	\$ (7,545)	\$ -	\$ -	\$ -	\$ -	\$ -

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	20.600 CHIRP-Click It To Live	20.608 CHIRP-DUI	93.788 J P Addictions Response	16.607 Bulletproof Vest 2018	93.069 PHEP Base 20-21	93.069 PHEP CRI 20-21
Cash and investments - beginning	\$ -	\$ -	\$ 2,625	\$ (8,058)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	35,973	11,632	-	8,058	8,620	385
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	35,973	11,632	-	8,058	8,620	385
Disbursements:						
Personal services	21,799	7,026	-	-	18,266	-
Supplies	-	-	-	-	-	766
Other services and charges	-	-	2,625	-	-	200
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	33	-
Other disbursements	14,174	4,606	-	-	-	-
Total disbursements	35,973	11,632	2,625	-	18,299	966
Excess (deficiency) of receipts over (under) disbursements	-	-	(2,625)	8,058	(9,679)	(581)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (9,679)	\$ (581)

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	97.047 PDM 2018 Morgan County	93.788 SIM JP Addict Response	20.600 CHIRP-Click	97.067 HSGP SHSP	93.788 Justice Partners Addict	97.039 2019 HMGP
Cash and investments - beginning	\$ (323,076)	\$ 8,069	\$ -	\$ (101,574)	\$ 60,000	\$ (100,365)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	147,687	-	-	214,375	-	100,365
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	300,000	-	-	-	-	-
Total receipts	447,687	-	-	214,375	-	100,365
Disbursements:						
Personal services	-	-	5,914	-	-	-
Supplies	-	-	-	-	1,825	-
Other services and charges	44,587	8,069	-	-	40,175	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	157,500	-	-	112,801	-	-
Other disbursements	-	-	-	-	18,000	-
Total disbursements	202,087	8,069	5,914	112,801	60,000	-
Excess (deficiency) of receipts over (under) disbursements	245,600	(8,069)	(5,914)	101,574	(60,000)	100,365
Cash and investments - ending	\$ (77,476)	\$ -	\$ (5,914)	\$ -	\$ -	\$ -

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	97.042 EMPG	97.047 Pre-Disaster Mitigation	93.788 Justice Part Addict Res	16.607 Bulletproof Vest DOJ	16.034 Courts COVID-19	93.268 Vax for Children
Cash and investments - beginning	\$ (14,420)	\$ -	\$ -	\$ -	\$ (39,494)	\$ (16,571)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	14,420	-	-	-	39,494	65,619
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	18,000	-	-	-
Total receipts	14,420	-	18,000	-	39,494	65,619
Disbursements:						
Personal services	-	-	-	-	-	21,741
Supplies	-	-	-	-	-	17,297
Other services and charges	-	18,000	2,366	-	-	762
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,385	-	9,248
Other disbursements	-	-	-	-	-	-
Total disbursements	-	18,000	2,366	2,385	-	49,048
Excess (deficiency) of receipts over (under) disbursements	14,420	(18,000)	15,634	(2,385)	39,494	16,571
Cash and investments - ending	\$ -	\$ (18,000)	\$ 15,634	\$ (2,385)	\$ -	\$ -

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ARPA Local Fiscal Recovery Fun	93.354 COVID ARP RWSFO LHD	93.354 Crisis CoAg COVID-19	Comm Corr Grant	GAL/CASA	CASA Capacity Building Grant
Cash and investments - beginning	\$ 6,859,574	\$ -	\$ -	\$ 50,488	\$ 100,822	\$ 9,989
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	6,845,831	330,000	247,500	255,453	42,953	14,253
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	40,350	-	-	-	200	-
Total receipts	6,886,181	330,000	247,500	255,453	43,153	14,253
Disbursements:						
Personal services	-	53,541	-	249,747	15,846	8,331
Supplies	-	7,227	-	4,593	1,953	2,183
Other services and charges	300,000	28,711	-	22,455	11,118	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	32,000	-	-	3,862	-
Other disbursements	-	-	-	-	-	-
Total disbursements	300,000	121,479	-	276,795	32,779	10,514
Excess (deficiency) of receipts over (under) disbursements	6,586,181	208,521	247,500	(21,342)	10,374	3,739
Cash and investments - ending	\$ 13,445,755	\$ 208,521	\$ 247,500	\$ 29,146	\$ 111,196	\$ 13,728

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Juv Comm Corr	Comm Crossing Match Grant	Family Court Grant	Juvenile Comm Corr 20-21	Adult CC Jail Treatment	FAMCP Alternative Dispute
Cash and investments - beginning	\$ 1,151	\$ 638,624	\$ 2,118	\$ 3,140	\$ 63,954	\$ 3,150
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	25,444	697,394	-	58,032	126,064	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	55,347	-	-	-	-
Total receipts	25,444	752,741	-	58,032	126,064	-
Disbursements:						
Personal services	23,140	-	-	46,677	45,088	-
Supplies	501	-	-	-	5,475	-
Other services and charges	275	3,469	-	-	56,163	725
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	332	690,502	-	-	-	-
Other disbursements	-	-	-	3,140	-	-
Total disbursements	24,248	693,971	-	49,817	106,726	725
Excess (deficiency) of receipts over (under) disbursements	1,196	58,770	-	8,215	19,338	(725)
Cash and investments - ending	\$ 2,347	\$ 697,394	\$ 2,118	\$ 11,355	\$ 83,292	\$ 2,425

MORGAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CC Grant	CC Jail Treatment	CASA Triage Pilot Grant	COVID Medicaid Relief	GAL/CASA Wellness Program	Totals
Cash and investments - beginning	\$ 38,987	\$ 74,565	\$ 22,546	\$ 8,510	\$ -	\$ 84,828,730
Receipts:						
Taxes	-	-	-	-	-	121,206,428
Licenses and permits	-	-	-	-	-	439,491
Intergovernmental receipts	-	-	-	-	37,500	32,564,240
Charges for services	-	-	-	-	-	4,973,347
Fines and forfeits	-	-	-	-	-	544,596
Other receipts	-	-	-	-	-	84,298,082
Total receipts	-	-	-	-	37,500	244,026,184
Disbursements:						
Personal services	2,427	1,803	-	-	-	27,026,230
Supplies	6,534	3,914	-	-	-	1,819,282
Other services and charges	2,230	9,073	16,562	-	1,781	22,572,472
Debt service - principal and interest	-	-	-	-	-	1,950,215
Capital outlay	-	-	-	-	-	6,163,442
Other disbursements	-	-	-	-	-	158,983,278
Total disbursements	11,191	14,790	16,562	-	1,781	218,514,919
Excess (deficiency) of receipts over (under) disbursements	(11,191)	(14,790)	(16,562)	-	35,719	25,511,265
Cash and investments - ending	\$ 27,796	\$ 59,775	\$ 5,984	\$ 8,510	\$ 35,719	\$ 110,339,995

OTHER INFORMATION

MORGAN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,881,104</u>	<u>\$ 125,997</u>

MORGAN COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	Gradall XL#100V & Ditching Bucket	\$ 81,176	04/20/20	04/20/24
German American Bank	2018 Volvo EC220EL Crawler Excavator	32,645	02/25/19	03/01/23
Huntington National Bank	2019 Etnyre Chip Spreader	60,000	03/13/19	03/13/24
Huntington National Bank	2 2020 International HV607 w 13' dump body	62,601	12/11/19	12/11/23
Huntington National Bank	2 2020 International HV607	61,488	01/24/20	01/24/24
Komatsu Financial	Komatsu WA470-8 Wheel Loader	60,993	05/22/20	05/22/24
Paccar Financial	2 2022 Kenworth T370 w/Warren 13' super dumpster	57,498	09/19/22	09/19/27
Paccar Financial	2 2022 Kenworth T370 w/Palmer power 13' Beau Roc	55,709	02/14/22	02/14/26
Morgan County, Indiana Building Corporation	Property Tax Lease Rental Bonds, Series 2022	<u>1,261,000</u>	12/31/22	01/15/42
Total governmental activities		<u>1,733,110</u>		
Total of annual lease payments		<u>\$ 1,733,110</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	Central Dispatch	\$ 430,000	\$ 285,000
General obligation bonds	General Obligation Bonds Series 2022	16,000,000	1,925,000
General obligation bonds	Redevelopment District Bonds 2015	3,350,000	3,350,000
General obligation bonds	Redevelopment District Tax Increment Revenue SRF Bonds of 2019	<u>6,400,000</u>	<u>575,000</u>
Total governmental activities		<u>26,180,000</u>	<u>6,135,000</u>
Totals		<u>\$ 26,180,000</u>	<u>\$ 6,135,000</u>

MORGAN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 7,579,639
Infrastructure	51,096,443
Buildings	29,018,519
Machinery, equipment, and vehicles	15,742,617
Construction in progress	64,349
Books and other	<u>2,888,552</u>
Total governmental activities	<u>106,390,119</u>
Total capital assets	<u>\$ 106,390,119</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.